

REGULAR SESSION

DECEMBER 13, 2004

The Union County Board of Supervisors met in regular session, Monday, December 13, 2004. The meeting was called to order at 9:00 a.m. with the following members present: McCann, Irelan, Brown, Turner, and King.

AGENDA: Motion by Brown and seconded by McCann approve the agenda. All voting aye, motion carried.

MINUTES: Motion by McCann and seconded by Irelan to approve the December 6, 2004 minutes. All voting aye, motion carried.

CLAIMS: Motion by Brown and seconded by McCann to approve the following claims: #57608 – 57778 and the handwritten claim to Union County Health Insurance for \$17,069.70. All voting aye, motion carried.

COUNTY RAIL ROAD RIGHT OF WAY PROPERTY: Motion by McCann and seconded by Irelan to approve **Resolution #28 FY04-05** -- NOW on this 13th day of December, 2004, the matter of the sale of county owned properties comes before the Union County Board of Supervisors. WHEREAS the Union County Board of Supervisors finds that it is no longer necessary for the county to own certain properties, and WHEREAS the various properties need to be placed back on the tax rolls, and WHEREAS the Board of Supervisors held a public hearing on November 22, 2004 to obtain input from the public concerning this proposed sale. BE AND IT IS HEREBY RESOLVED that the Union County Board of Supervisors held a public hearing with regard to the proposed sale of real estate described as follows, to-wit:

SALE OF COUNTY PROPERTY:	Buyer	Amount
New Hope		
ABANDONED RR ROW ACROSS THE NW-4 SW-4 SEC. 11-73-28.	Jack Kilpatrick	\$100.00

The Chair is hereby authorized to sign the necessary documents. This resolution is effective this 13th day of December, 2004. Roll call vote: Turner, aye; Brown, aye; Irelan, aye; McCann, aye; and King, aye. Motion carried.

CLERK’S REPORT: Motion by Brown and seconded by Turner to accept the Clerk’s Report. All voting aye, motion carried.

TRANSFER RESOLUTION: Motion by Irelan and seconded by McCann to approve **Resolution #29 FY04-05** – Now on this 13th of December, 2004, the matter of an operating transfer comes before the Union County Board of Supervisors. Whereas, it is desired to transfer monies from the Conservation Trust Fund to the Conservation Capital Project Fund, and Whereas, said operating transfer is in accordance with Section 331.432 of the Code of Iowa. Be And It Is Hereby Resolved that the sum of \$2,057.67 is ordered to be transferred from the Conservation Trust Fund to the Conservation Capital Project Fund, effective this 13th day of December, 2004. The Auditor is directed to correct the books accordingly, and to notify the Treasurer of this operating transfer accompanying the notification with a copy of this resolution and the record of its adoption. The change is effective this 13th day of December, 2004. Roll call vote: Turner, aye; Brown, aye; McCann, aye; Irelan, aye; and King, aye. Motion carried.

ENGINEER: Scott Nixon, County Engineer, presented the weekly maintenance and activity report.

ONE PERCENT LOCAL SALES AND SERVICES TAX ELECTION RESOLUTION: Motion by Turner and seconded by Irelan to approve **Resolution #30 FY04-05** – Now on this 13th day of December, 2004, the matter of a 1% Local Sales & Services Tax special election comes before the Union County Board of Supervisors. Whereas, on December 9th, 2004, the City Council of the city of Creston, representing over one-half of the citizens of Union County passed a resolution calling for a special county-wide election to consider the adoption of a 1% local option sales and service tax to be effective July 1, 2005, said resolution has been received by the County Commissioner of Elections, and Whereas, 422B.1(6)(a) of the Code of Iowa states “When submitting the question of imposition of a local sales and services tax, the county board of supervisors may direct that the question contain a provision for the repeal, without election, of the local sales and services tax on a specific date, which date shall be June 30th, 2015, and Whereas, the County Commissioner of Elections, in consultation with the governing bodies of the cities and with the Board of Supervisors, hereby sets March 29th, 2005, as the date for said 1% Local Option Sales Tax special election, now therefore Be And It Is Hereby Resolved that said tax, if passed, shall be repealed July 1st, 2015, without election, and that the County Commissioner of Elections be and is so hereby notified. Roll call vote: Turner, aye; Brown, aye; McCann, nay; Irelan, aye; and King, aye. Motion carried.

FIXED ASSET RESOLUTION: Motion by Brown and seconded by Irelan to approve **Resolution #31 FY04-05** – Now on this 13th day of December, 2004, the matter of a Fixed Asset Capitalization Policy comes before the Union County Board of Supervisors. Whereas, the Government Finance and Accounting Organization approved a recommended practice, “Establishing Appropriate Capitalization Thresholds for Tangible Capital Assets,” that states in no case should a government establish a capitalization threshold of less than \$5,000 for any individual item; and Whereas, Union County will continue to account for and maintain control of non-capitalized assets at the department level through annual inventories and insurance reporting. Be And It Is Hereby Resolved that the capitalization policy of general fixed assets be \$5,000, Land & Buildings \$25,000 and Infrastructure \$65,000 retroactive to July 1, 2003. It Is Further Resolved that the effective date of this resolution shall be December 13th, 2004. Roll call vote: Turner, aye; Brown, aye; McCann, aye; Irelan, aye; and King, aye. Motion carried.

DHS GENERAL RELIEF APPEAL: Motion by Turner and seconded by Brown to approve gas vouchers up to \$100.00. All voting aye, motion carried.

ADJOURNMENT: There being no further business, the meeting was adjourned at 12:00 p.m.

ATTEST: _____ **BY:** _____
SANDY HYSELL, AUDITOR **MICHAEL J. KING, CHAIR BOARD OF SUPERVISORS**